



MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
P.O. BOX 357
JEFFERSON CITY, MO 65105-0357
**ASSIGNMENT OF CERTIFICATE
OF DEPOSIT — SALES/USE TAX**

FORM
4172
(REV. 02-2009)

THIS FORM CANNOT BE ALTERED

**REQUIREMENTS FOR COMPLETING
THIS FORM ARE ON THE BACK.**

OWNER'S NAME (INCLUDE SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME

BUSINESS ADDRESS

CITY

STATE

ZIP CODE
_____-_____-____

TAXPAYER/BUSINESS OWNER'S ADDRESS

CITY

STATE

ZIP CODE
_____-_____-____

For and in consideration of the issuance of a sales/use tax license by the Missouri Department of Revenue,

I, _____, being of lawful age, assign and
(NAME OF TAXPAYER)
transfer the Certificate of Deposit for _____ (\$ _____),
(AMOUNT)
Certificate of Deposit Number _____, issued _____, 20____, by
(MONTH, DAY)
_____, of _____,
(NAME OF FINANCIAL INSTITUTION) (FINANCIAL INSTITUTION'S ADDRESS)

as security to the Missouri Department of Revenue in lieu of a cash bond.

The Certificate of Deposit may be released two years after the initial date of assignment, provided I have maintained satisfactory tax compliance during this time and there are no outstanding sales/use taxes, interest, fees, or additions due. I understand that at any time a delinquency occurs, the Missouri Department of Revenue may redeem the Certificate of Deposit assigned by this instrument and apply the proceeds to such delinquency. I agree that Administrative Rules 12 CSR 10-104.020 will govern my rights and responsibilities under this assignment. If I have not maintained a satisfactory tax compliance, and my Certificate of Deposit is automatically renewable, the Missouri Department of Revenue will allow the Certificate of Deposit to renew for an additional two year period. I understand that I will be notified when the Missouri Department of Revenue elects to renew my Certificate of Deposit.

I HAVE READ THE FOREGOING AND FULLY UNDERSTAND IT AND CERTIFY THAT I AM THE TAXPAYER SUBJECT TO THIS ASSIGNMENT OR I HAVE THE AUTHORITY TO EXECUTE THIS ASSIGNMENT ON BEHALF OF THE TAXPAYER. Witness my hand
this _____ day of _____, 20____.

TAXPAYER OF RECORD

BUSINESS NAME

_____,
(OWNER, OFFICER, PARTNER, OR MEMBER SIGNATURE) (TITLE)
HEREBY ACKNOWLEDGES
AND AGREES TO HONOR THE FOREGOING ASSIGNMENT.

FINANCIAL INSTITUTION ACKNOWLEDGEMENT

Please check the appropriate box.

- ☐ **The paper Certificate of Deposit is attached.** ☐ **The Certificate of Deposit is paperless.** A withdrawal slip, confirmation of withdrawal, or endorsement on the Certificate of Deposit is not required. In the event that taxpayer becomes delinquent, and the Missouri Department of Revenue seeks the redemption of the Certificate of Deposit, a written request from the Missouri Department of Revenue together with this Assignment is the only documentation necessary to release funds to the Missouri Department of Revenue.

BANK

PHONE NUMBER
(____)____-____

BY (SIGNATURE OF BANKING OFFICIAL)

BANK OFFICIAL'S NAME TYPED OR PRINTED

TITLE

NOTARY PUBLIC (BANK OFFICIAL'S NAME MUST BE NOTARIZED)

NOTARY PUBLIC EMBOSSEY OR
BLACK INK RUBBER STAMP SEAL

STATE

COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS

USE RUBBER STAMP IN CLEAR AREA BELOW.

DAY OF

20

NOTARY PUBLIC SIGNATURE

MY COMMISSION
EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)

CERTIFICATE OF DEPOSIT

The Missouri Department of Revenue will accept a Certificate of Deposit (CD) issued by a state or federally chartered financial institution in lieu of a Sales/Use Tax Cash Bond subject to the provisions of Administrative Rule 12 CSR 10-104.020.

REQUIREMENTS TO COMPLETE FORM 4172, ASSIGNMENT OF CERTIFICATE OF DEPOSIT

- Form 4172 must be fully completed by the financial institution.
- It must be issued jointly in the name of the owner **AND** the Missouri Department of Revenue.
- The bank official's signature must be notarized.
- Form 4172 must be signed by the sole owner, partner, corporate officer, or member.
- Attach a completed signature card, if required by financial institution.

CERTIFICATE OF DEPOSIT REQUIREMENTS FOR PAPER CDS

- A paper CD must be:
 - Issued jointly in the name of the owner **AND** the Missouri Department of Revenue;
 - A 24-month (2 year) CD; and
 - Endorsed in ink by the owner.
- If the CD is a "Book Entry" CD, a signed withdrawal slip or a letter must accompany it from the issuing financial institution which indicates how the Department of Revenue may draw upon the CD. The sole owner, partner, corporate officer or member must sign the withdrawal slip.
- If the CD is paperless, check the appropriate box.

ATTENTION: FINANCIAL INSTITUTIONS

Missouri Regulation 12 CSR 10-104-020(e) states in part, "The interest derived from the CD is compounded at maturity. If a delinquency occurs, the department may redeem the CD. Any proceeds from the CD exceeding the delinquency, including interest proceeds, will be converted to a cash bond."

MAILING INFORMATION

The CD, Form 4172, Assignment of Certificate of Deposit, and the signature card should be mailed with the Missouri Tax Registration Application or to Missouri Department of Revenue, P.O. Box 357, Jefferson City, MO 65105-0357.



MISSOURI DEPARTMENT OF REVENUE
RELEASE

AUTHORITY TO RELEASE THE ABOVE LISTED CERTIFICATE OF DEPOSIT IS HEREBY GRANTED THIS _____
DAY OF _____ 20 _____. PLEASE MAIL ANY PROCEEDS FROM THE CERTIFICATE OF
DEPOSIT TO _____.

MISSOURI DEPARTMENT OF REVENUE

BY: _____

TITLE: _____